

Bill No. 6-04  
Concerning: Personal Property Business  
Tax Credit –Employee Home  
Computer Telecommuting Incentive  
Revised: \_\_\_\_\_ Draft No. 1  
Introduced: March 9, 2004  
Expires: September 9, 2005  
Enacted: \_\_\_\_\_  
Executive: \_\_\_\_\_  
Effective: \_\_\_\_\_  
Sunset Date: None  
Ch. \_\_\_\_\_, Laws of Mont. Co. \_\_\_\_\_

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

---

By: Councilmembers Denis and Praisner

---

**AN ACT** to:

- (1) implement the County's authority under State law to promote telecommuting and access to computers by providing a tax incentive;
- (2) provide a personal property tax credit for an employer that purchases a home computer or laptop computer to be used for business purposes; and
- (3) generally amend County law regarding County taxes on personal property.

By adding

Montgomery County Code  
Chapter 52, Taxes  
Section 52-18N

|                                     |  |
|-------------------------------------|--|
| <b>Boldface</b>                     | <i>Heading or defined term.</i>                            |
| <u>Underlining</u>                  | <i>Added to existing law by original bill.</i>             |
| <b>[Single boldface brackets]</b>   | <i>Deleted from existing law by original bill.</i>         |
| <u>Double underlining</u>           | <i>Added by amendment.</i>                                 |
| <b>[[Double boldface brackets]]</b> | <i>Deleted from existing law or the bill by amendment.</i> |
| * * *                               | <i>Existing law unaffected by bill.</i>                    |

*The County Council for Montgomery County, Maryland approves the following Act:*

**Section 1. Section 52-18N is added as follows:**

**52-18N. Employee Home Computer Telecommuting Incentive**

- (a) An employer may receive an annual personal property tax credit up to \$2,000 against the general County tax for the purchase of a home computer or laptop computer for an employee to be used for business purposes, if the computer is purchased on or after December 31, 2004.
- (b) The amount of the tax credit must not exceed 50% of the cost of the home computer or laptop computer.
- (c) The Department of Finance must administer this credit.
- (d) An employer is eligible for and must apply for the tax credit in the calendar year in which a computer is purchased. The tax credit must be applied in the tax year of the purchase or the following tax year. The employer must:
- (1) show that the computer will be used for business purposes;
- (2) affirm that the employee works at home at least 52 days per calendar year; and
- (3) document the date of purchase and the cost of the computer.
- (e) The County Executive must adopt regulations under method (2) to implement this Section.
- (f) The County Executive or a designee must report annually to the County Council on the use of the tax credit.

*Approved:*

---

Steven A. Silverman, President, County Council

Date

23 *Approved:*

24

---

Douglas M. Duncan, County Executive

Date

25 *This is a correct copy of Council action.*

26

---

Mary A. Edgar, CMC, Clerk of the Council

Date